



As one of the top estate appraisers in California, Alan advises and consults with universities, charities, brokerage firms and accounting firms in the areas of estate tax, insurance and non-cash related donations of fine art objects and insurance related financial instruments. Alan's educational background includes degrees in Art History from The New School and Appraisal Studies from New York University, as well as advanced studies in Insurance, underwriting and financial planning. He is uniquely qualified to appraise donated life insurance policies.



He has published articles in, The Journal of Accountancy, Trusts & Estates and other print media and is a sought after speaker who has been a sponsor and/or speaker at recent national and regional conferences.

Alan has appraised significant estates as well as, individually:

- Fine Art / Sculpture
- Rare Books
- Historic Documents / Autographs
- Engravings and Lithographs
- Fine Jewelry

Speaking Engagements

- Seattle Conference on Philanthropic & Legacy Planning, June, 2012
- Partnership for Philanthropic Planning 2011 Conf.
"What's In Your Donor's Attic?"
A discussion dealing with the many unacknowledged tangible assets that both novice and collector have overlooked as valuable, monetizable answers to their gifting and retirement needs.
- Chicago Council on Planned Giving, 2011 Masters Seminar
"The Cash Replacement Donation in Tangible Assets"
An alternative to consider for the donor who may not have ready cash assets.....and how donating can increase cash flow through tax benefits derived from benign assets.
- Northwestern University Planned Giving Seminar, April, 2010
- DePaulUniversityPlanned Giving Seminar, April, 2010
- Greater Bay Area Planned Giving Council
- Greater Bay Area Conference on Planned Giving
- GreaterSan DiegoPlanned Giving Seminar

Qualified Gift Appraisal

PPA 2006 sets the specific definition for the credentials of a Qualified Appraiser and establishes the convention requiring the preparation of the appraisal in accordance with generally accepted appraisal standards as defined by the Uniform Standards of Professional Appraisal Practice (USPAP) published by the Appraisal Standards Board of the Appraisal Foundation. Notice 2006-96, Section 3.03

Treasury regulations define an acceptable appraisal as:

- An appraisal must show effective value for a period no earlier than 60 days prior to the date of the gift or no later than the due date of the donor's tax return
- An appraisal that is signed and dated by a "Qualified Appraiser"
- An appraisal that includes all required information
- An appraisal that does not involve a prohibited fee (based on the value)

The information that must be in a Qualified Appraisal includes:

- Description of the property
- A specific basis for the valuation
- A statement that the appraisal was prepared for income tax purposes
- A statement listing the qualifications of the Qualified Appraiser
- The appraiser's signature and taxpayer ID number.
- An Appraisal Declaration - which includes a statement that the appraiser understands that a substantial or gross misstatement, that the appraiser knows, or reasonably should have known, would be used in connection with a return or claim for refund, may subject the appraiser to a civil penalty.

Qualified Appraisers

Section 1219 of the Pension Protection Act of 2006 established strict standards for Qualified Appraisers.

The law defines a Qualified Appraiser as an individual who prepares their work according to the Uniform Standards of Professional Practice (USPAP), developed by the Appraisal Standards Board of the Appraisal Foundation, and who:

- Has earned an appraisal designation from a recognized professional appraisal organization
- Regularly performs appraisals for which he receives compensation
- Can demonstrate verifiable education and experience by having completed "college or professional-level coursework" in *valuing* (appraising) the type of property subject to the appraisal
- Must have two years of experience in buying, selling or valuing the type of property
- Has not been prohibited from practicing before the IRS at any time during the three years preceding the appraisal

Who cannot be a Qualified Appraiser:

- The donor
- The donee
- A party to the donor's acquisition of the property
- Any one employed by or related to any of the above
- Someone used regularly by any of the above unless the majority of that work is performed by others

The Breus Group is a Qualified Appraiser in the State of California. They can provide your organization with an IRS Qualified Appraisal, please call us for a complete review.

Contact

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